REMARKS

Claims 1-17 are pending. Claims 2-15 have been withdrawn from consideration. By this response, claim 1 is amended. Reconsideration and allowance based on the above amendment and following remarks are respectfully requested.

Prior Art Rejections

The Office Action rejects claims 1 and 16 under 35 U.S.C. § 103(a) as being unpatentable over Heumann et al. (US 5,661,811) in view of Applicant's admitted prior art and claim 17 under 35 U.S.C. § 103(a) as being unpatentable over Heumann, Applicant's admitted to prior art and Smith et al. (GB 2 246 688A). These rejections are respectfully traversed.

Claim 1 recites, *inter alia*, an operating device mounted in a front seat area in a neighborhood of a driver for performing a predetermined operation by the driver; a control device for outputting a first control signal based on what sort of operation is performed by said operating device; and a first signal attenuator for attenuating an input signal to said headphone in response to said first control signal. Applicants respectfully submit that Heumann and Applicant's admitted prior art do not teach these features.

The Office Action asserts that Heumann teaches the above claime features. Applicants respectfully disagree. As amended claim 1 refers to the an operating device mounted in the front seat area in a neighborhood of a driver for performing a predetermined operation by the driver. The operating device allows the driver to control the volume in the headphones located in the rear seats by providing a control signal that attenuates an input signal to those headphones. The operating device is located in the front seat area by the driver, which allows the driver access to the operating device.

Heumann, in contrast, teaches the controlling of the volume of the rear headphones by using the rear seat controls. As stated at col. 3, lines 33-40, "a rear control 34 includes a speaker/headphone switch 54 under microprocessor control for selectively connecting the rear amplifier 24 output to the rear speakers 36 of two headphones 38. A volume control 56 is provided for each headphone. Six control buttons on the rear control 34 operate switches to send command signals to the microprocessor."

Further it is stated at Col. 3, lines 46-47 and 55-57, "the six control buttons are power 60, AM/FM 62, P.SetProg 64, TAPE/CD 66, seek up 68 and seek down 70...power button 60 turns the control and headphones 38 on, the rear speaker 36 off, and vice versa."

It is understood from the above disclosure in Heumann that the rear headphones are controlled by the rear control 34 and not by any operating device mounted in the front seat area near a driver. Thus, Heumann fails to teach the above noted features of Applicants independent claim 1 as alleged in the Office Action.

From the Examiners comments at page 2 paragraph 3 of the Office Action, it appears the Examiner agrees with the above assessment of Heumann, but was unconvinced that the previous language of claim 1 distinguished from Heumann. Applicants respectfully submit that the amendment to claim 1 is in an effort to clarify the placement of the operating device near the driver and not in the backseat as taught by Heumann.

Further, regarding dependent claim 17, the Office Action alleges that Smith teaches the features of this claim. It appears the previous rejection of claim 17 is applied without consideration of the amended features of claim 17. The Office Action does not address the amendment made to claim 17 in the

previous response dated August 15, 2007. Applicants note that claim 17 was amended to further clarify the attenuation as being in response to the first control signal. Thus, Applicants respectfully request clarification on how Smith teaches all the claimed feature recited in claim 17, including the amended features added in the previous response.

Applicants submit that claim 17 recites the abrupt attenuation of the input signal in response to the first control signal. The first control signal is created due to the implementation of an operation device by a driver. Smith does not teach this feature which is absent in Heumann and Applicants admitted prior art. In Smith, the attenuation is performed based on outside noise detected and when no speech is detected. Smith's attenuation has nothing to do with the operation of a driver.

Therefore, Applicants respectfully submit that claim 17 is distinguished from the combination of Heumann, Applicants admitted prior art and Smith.

In view of the above, Applicants respectfully submit that claim 1 and dependent claims 16 and 17 are distinguishable over the cited references. Accordingly, reconsideration and withdrawal of the rejections are respectfully requested.

Conclusion

For at least the above reasons, it is respectfully submitted the claims are now in condition for allowance. Favorable consideration and prompt allowance are earnestly solicited.

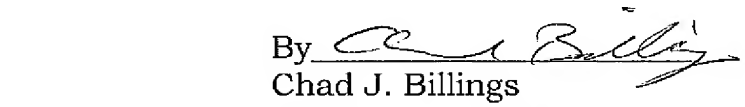
Should there be any outstanding matters that need to be resolved in the present application, the Examiner is respectfully requested to contact Chad J. Billings Reg. No. 48,917 at the telephone number of the undersigned below, to

conduct an interview in an effort to expedite prosecution in connection with the present application.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies to charge payment or credit any overpayment to Deposit Account No. 02-2448 for any additional fees required under 37.C.F.R. §§1.16 or 1.14; particularly, extension of time fees.

Dated: January 11, 2008

Respectfully submitted,

By 

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